

## Senate Bill No. 246

### CHAPTER 988

An act to amend Sections 18801, 18803, and 18804 of the Revenue and Taxation Code, and to amend Section 5101.2 of the Vehicle Code, relating to firefighters.

[Approved by Governor October 10, 1999. Filed  
with Secretary of State October 10, 1999.]

#### LEGISLATIVE COUNSEL'S DIGEST

SB 246, Solis. California Firefighters' Memorial Fund: vehicle special license plates.

(1) The Personal Income Tax Law allows taxpayers, until January 1, 2001, to contribute amounts in excess of their tax liability for the support of the California Firefighters' Memorial Fund for the construction of a memorial to California firefighters on the grounds of the State Capitol.

This bill would extend the operation of those contribution provisions to January 1, 2006. This bill would provide that money in the fund also shall be allocated for maintenance of the memorial.

(2) Existing law authorizes a person who is a firefighter or a retired firefighter to apply for special license plates for the person's vehicle. The special license plates, which contain the words "California Firefighter" and run in a regular numerical series, are issued upon application to the Department of Motor Vehicles, presentation of proof of certain facts, and payment of certain fees. Except for fees charged for issuing the plates as environmental license plates, all the revenues derived from the fees charged for the plates, less costs incurred by the department in issuing the plates, are required to be deposited in the California Firefighters' Memorial Fund, prior to January 1, 2001, and in the California Fire and Arson Training Fund, on and after January 1, 2001.

This bill, instead, would require the specified fees to be deposited in the California Firefighters' Memorial Fund prior to January 1, 2006, and in the California Fire and Arson Training Fund on and after that date.

*The people of the State of California do enact as follows:*

SECTION 1. Section 18801 of the Revenue and Taxation Code is amended to read:

18801. (a) Any individual may designate on the tax return that a contribution in excess of the tax liability, if any, be made to the California Firefighters' Memorial Fund, which is established by

Section 18802. That designation is to be used as a voluntary checkoff on the tax return.

(b) The contributions shall be in full dollar amounts and may be made individually by each signatory on the joint return.

(c) A designation shall be made for any taxable year on the initial return for that taxable year, and once made shall be irrevocable. In the event that payments and credits reported on the return, together with any other credits associated with the taxpayer's account, do not exceed the taxpayer's liability, the return shall be treated as though no designation has been made. In the event that no designee is specified, the contribution shall be transferred to the General Fund, after reimbursement of the direct actual costs of the Franchise Tax Board for the collection and the administration of funds under this article.

(d) In the event a taxpayer designates a contribution to more than one account or fund listed on the tax return, and the amount available for designation is insufficient to satisfy the total amount designated, the contribution shall be allocated among the designees on a pro rata basis.

(e) The Franchise Tax Board shall revise the forms of the return to include a space labeled the "California Firefighters' Memorial Fund" to allow for the designation permitted. The forms shall also include in the instructions information that the contribution may be in the amount of one dollar (\$1) or more and that the contribution shall be used to construct and maintain a memorial to California firefighters on the grounds of the State Capitol.

(f) A deduction shall be allowed under Article 6 (commencing with Section 17201) of Chapter 3 of Part 10 for any contribution made pursuant to subdivision (a).

SEC. 2. Section 18803 of the Revenue and Taxation Code is amended to read:

18803. All money transferred to the California Firefighters' Memorial Fund, upon appropriation by the Legislature, shall be allocated as follows:

(a) To the Franchise Tax Board and the Controller for reimbursement of all costs incurred by the Franchise Tax Board and the Controller in connection with their duties under this article.

(b) To the California Fire Foundation for the construction and maintenance of a memorial to California firefighters on the grounds of the State Capitol as provided by Section 13081 of the Health and Safety Code.

SEC. 3. Section 18804 of the Revenue and Taxation Code is amended to read:

18804. (a) This article shall remain in effect only until January 1, 2006, and as of that date is repealed, unless a later enacted statute, which is enacted before January 1, 2006, deletes or extends that date.

(b) If, in any calendar year, the Franchise Tax Board estimates by September 1 that contributions described in this article made on returns filed in that calendar year will be less than one hundred thousand dollars (\$100,000) for taxable years beginning in 1999 or less than two hundred fifty thousand dollars (\$250,000) for taxable years beginning in 2000, as may be applicable, then this article is repealed with respect to taxable years beginning on and after January 1 of that calendar year. The Franchise Tax Board shall estimate the annual contribution amount by September 1 of each year using the actual amounts known to be contributed and an estimate of the remaining year's contributions.

(c) Notwithstanding the repeal of this article, any contribution amounts designated pursuant to this article prior to its repeal shall continue to be transferred and disbursed in accordance with this article as in effect immediately prior to that repeal.

SEC. 4. Section 5101.2 of the Vehicle Code is amended to read:

5101.2. (a) Any person otherwise eligible under this article who is a firefighter or a retired firefighter may apply for special license plates for a vehicle under this article. Any license plates issued pursuant to this section shall be issued in accordance with Section 5060.

(b) The applicant, by satisfactory proof, shall show all of the following:

(1) The applicant is, or has retired, in good standing as an officer, an employee, or a member of a fire department or a fire service of the state, a county, a city, a district, or any other political subdivision of the state, whether in a volunteer, partly paid, or fully paid status.

(2) The applicant is, or was until retirement, regularly employed as a firefighter or regularly enrolled as a volunteer firefighter.

(3) The applicant's principal duties fall, or fell until retirement, within the scope of active firefighting and any of the following activities:

- (A) Fire prevention service.
- (B) Fire training.
- (C) Hazardous materials abatement.
- (D) Arson investigation.
- (E) Emergency medical services.

(c) The special license plates issued under this section shall contain the words "California Firefighter" and shall run in a regular numerical series.

(d) In addition to the regular fees for an original registration, a renewal of registration, or a transfer of registration, the following special license plate fees shall be paid:

(1) A fee of thirty-five dollars (\$35) for the initial issuance of the special license plates. These special license plates shall be permanent and shall not be required to be replaced.

(2) A fee of twenty dollars (\$20) for each renewal of registration that includes the continued display of the special license plates.

(3) If the special license plates become damaged or unserviceable, a fee of thirty-five dollars (\$35) for the replacement of the special license plates, obtained from the department upon proper application therefor.

(4) A fee of fifteen dollars (\$15) for the transfer of the special license plates to another vehicle qualifying as a vehicle owned by a firefighter who has met the requirements set forth in subdivision (b).

(5) In addition, for the issuance of environmental license plates, as defined in Section 5103, with the special firefighter personal vehicle license plates and distinctive design or decal, the additional fees prescribed in Sections 5106 and 5108. The additional fees collected pursuant to this paragraph shall be deposited in the California Environmental License Plate Fund.

(e) Upon the death of a person issued special license plates pursuant to this section, the plates shall be transferred to the surviving spouse, if he or she requests, or shall be returned to the department within 60 days after the death of the plateholder or upon the expiration of the vehicle registration, whichever occurs first.

(f) Prior to January 1, 2006, except as provided in paragraph (5) of subdivision (d), the revenues derived from the additional special fees provided in this section, less costs incurred by the department pursuant to this section, shall be deposited in the California Firefighters' Memorial Fund established by Section 18802 of the Revenue and Taxation Code.

(g) On and after January 1, 2006, except as provided in paragraph (5) of subdivision (d), the revenues derived from the additional special fees provided in this section, less costs incurred by the department under this section, shall be deposited in the California Fire and Arson Training Fund established under Section 13159.10 of the Health and Safety Code.

